

PUBLIC UTILITY DISTRICT NO. 1 OF KLINKITAT COUNTY
Klickitat County, Washington
January 1, 1992 Through December 31, 1992

Schedule Of Findings

1. Work Order Subsidiary Records Should Be Updated

The work order subsidiary ledger has not been reconciled to the general ledger since 1990. Work orders opened since February 1992 are not in the subsidiary ledger.

Completed work orders are the basis for requesting reimbursement from the Rural Electrification Administration (REA). REA requires that loan drawdown requests be based on completed, accurate work orders (REA Form 219 and Form 602). Additionally, accurate, completed work orders are the basis for maintaining reliable plant asset records.

The district has been financing plant construction using general funds. There has been no need to request loan drawdowns from REA, therefore, the need to keep work orders updated has been lessened.

The district is faced with a significant task in bringing the work order subsidiary records up to date. We recommend the district make the commitment to bring these records current and then spend the necessary time and effort to closeout completed work orders on a regular basis. We further recommend that work orders be closed out semi-annually.